

**Reference: Exempt Column and footnote on the Form POP-5**

Contractors may submit exemption requests under following circumstances:

- 1) If the contractor's worker is less than 18 years old and has other coverage.
- 2) If the employee is over age 18 and is covered through their spouse or any other source.
- 3) If a contractor generally provides health benefits to all the employees is considered a "player" for POP purposes; however, if a worker of such contractor refuses the health benefits, the contractor should submit a certificate of refusal signed by the contractor and employee. The refusal certificate should be duly notarized.

**Please note** where employees are covered through other than contractor, it is the responsibility of the contractor to provide all the supporting documentation as well as facilitating the verification and audit, if any, of coverage and pertinent documentation as well as payments.